CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-130.9.

Contributions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2026-11, s. 24(b) — thirty-third act in the lineage	21 September 2026, 04:23 UTC	215a3d2cdb4a4003168ab400 - 0bcbe24cac06990256aba827 - 3e65ab24fd846cf0

Contributions shall be allowed as a deduction to the extent and in the manner provided as follows:

Charitable contributions as defined in section 170(c) of the Code, exclusive of contributions allowed in subdivision (2) of this section, shall be allowed as a deduction to the extent provided herein. The amount allowed as a deduction hereunder shall be limited to an amount not in excess of five percent (5%) of the corporation's net income as computed without the benefit of this subdivision or subdivision (2) of this section. Provided, that a carryover of contributions shall not be allowed and that contributions made to North Carolina donees by corporations allocating a part of their total net income outside this State shall not be allowed under this subdivision, but shall be allowed under subdivision (3) of this section.

Contributions by any corporation to the State of North Carolina, any of its institutions, instrumentalities, or agencies, any county of this State, its institutions, instrumentalities, or agencies, any municipality of this State, its institutions, instrumentalities, or agencies, and contributions or gifts by any corporation to educational institutions located within North Carolina, no part of the net earnings of which inures to the benefit of any private stockholders or dividend. For the purpose of this subdivision, the words "educational institution" shall mean only an educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where the educational activities are carried on. The words "educational institution" shall be deemed to include all of such institution's departments, schools and colleges, a group of "educational institutions" and an organization (corporation, trust, foundation, association or other entity) organized and operated exclusively to receive, hold, invest and administer property and to make expenditures to or for the sole benefit of an "educational institution" or group of "educational institutions."

Corporations allocating a part of their total net income outside North Carolina under the provisions of G.S. 105-130.4 shall deduct from total income allocable to North Carolina contributions made to North Carolina donees qualified under subdivisions (1) and (2) of this section or made through North Carolina off - ices or branches of other donees qualified under the above-mentioned subdivisions of this section; provided, such deduction for contributions made to North Carolina donees qualified under subdivision (1) of this section shall be limited in amount to five percent (5%) of the total income allocated to North Carolina as computed without the benefit of this deduction for contributions.

(Effective for taxable years beginning before January 1, 2025 - see note) The amount of a contribution for which the taxpayer claimed a tax credit pursuant to G.S. 105-130.34 shall not be eligible for a deduction under this section. The amount of the credit claimed with respect to the contribution is not, however, required to be added to income under G.S. 105-130.5(a)(10).

(Effective for taxable years beginning on or after January 1, 2025, until January 1, 2031 - see note) The amount of a contribution for which the taxpayer claimed a tax credit pursuant to G.S. 105-130.34A shall not be eligible for a deduction under this section. The amount of the credit claimed with respect to the contribution is not, however, required to be added to income under G.S. 105-130.5(a)(10).

(Effective for taxable years beginning on or after January 1, 2031 - see note) The amount of a contribution for which the taxpayer claimed a tax credit pursuant to G.S. 105-130.34 shall not be eligible for a deduction under this section. The amount of the credit claimed with respect to the contribution is not, however, required to be added to income under G.S. 105-130.5(a)(10).

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
33 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

TICK HEIGHT = ACTS IN THAT YEAR   DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 322	ENACTED
02	1941	c. 50, s. 5	AMENDED
03	1943	c. 400, s. 4	AMENDED
04	1943	c. 668	AMENDED
05	1945	c. 708, s. 4	AMENDED
06	1945	c. 752, s. 3	AMENDED
07	1947	c. 501, s. 4	AMENDED
08	1947	c. 894	AMENDED

09	1949	c. 392, s. 3	AMENDED
10	1951	c. 643, s. 4	AMENDED
11	1951	c. 937, s. 4	AMENDED
12	1953	c. 1031, s. 1	AMENDED
13	1953	c. 1302, s. 4	AMENDED
14	1955	c. 1100, s. 1	AMENDED
15	1955	c. 1331, s. 1	AMENDED
16	1955	cc. 1332, 1342	AMENDED
17	1955	c. 1343, s. 1	AMENDED
18	1957	c. 1340, ss. 4, 8	AMENDED
19	1959	c. 1259, s. 4	AMENDED
20	1961	c. 201, s. 1	AMENDED
21	1961	c. 1148	AMENDED
22	1963	c. 1169, s. 2	AMENDED
23	1965	c. 1048	AMENDED
24	1967	c. 1110, s. 3	AMENDED
25	1969	c. 1175, s. 1	AMENDED
26	1973	c. 1287, s. 4	AMENDED
27	1983	c. 713, s. 82	AMENDED
28	1983	c. 793, s. 2	AMENDED
29	1995	c. 370, s. 4	AMENDED
30	2006	S.L. 2006-66, s. 24.18(b)	AMENDED
31	2011	S.L. 2011-330, s. 36	AMENDED
32	2025	S.L. 2025-4, s. 9.1(b)	AMENDED
33	2026	S.L. 2026-11, s. 24(b)	AMENDED

APPARATUS II
4 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION

G.S. 105-130.4	(null)(3)	*"North Carolina under the provisions of"*
G.S. 105-130.34	(null)(4)	*"claimed a tax credit pursuant to"*
G.S. 105-130.5(a)(10)	(null)(4)	*"to be added to income under"*
G.S. 105-130.34A	(null)(4)	*"claimed a tax credit pursuant to"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-130.9 (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 322; 1941, c. 50, s. 5; 1943, c. 400, s. 4; c. 668; 1945, c. 708, s. 4; c. 752, s. 3; 1947, c. 501, s. 4; c. 894; 1949, c. 392, s. 3; 1951, c. 643, s. 4; c. 937, s. 4; 1953, c. 1031, s. 1; c. 1302, s. 4; 1955, c. 1100, s. 1; c. 1331, s. 1; cc. 1332, 1342; c. 1343, s. 1; 1957, c. 1340, ss. 4, 8; 1959, c. 1259, s. 4; 1961, c. 201, s. 1; c. 1148; 1963, c. 1169, s. 2; 1965, c. 1048; 1967, c. 1110, s. 3; 1969, c. 1175, s. 1; 1973, c. 1287, s. 4; 1983, c. 713, s. 82; c. 793, s. 2; 1995, c. 370, s. 4; 2006-66, s. 24.18(b); 2011-330, s. 36; 2025-4, s. 9.1(b); 2026-11, s. 24(b).)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1